

designated in this Section. Such license shall at all times be conspicuously displayed in his or its place of business. Nothing herein contained shall be construed as requiring a license for the privilege of buying, selling, or distributing leaf tobacco. Any person, firm, or corporation engaged in the business of buying, selling or distributing in this State any of the articles above named without having secured the required license from the Commissioner of Revenue shall be guilty of a misdemeanor and, upon conviction, shall be fined or imprisoned, or both, in the discretion of the court.

Section 402: In addition to the penalties imposed in this act, and after conviction for a second offense by a court of competent jurisdiction for any of the violations of the provisions of this act, the Commissioner of Revenue may revoke any license which may have been issued to the party or parties adjudged guilty by the court, and upon good cause shown by the party whose license has been revoked, may issue a new license when, in his discretion, such applicant conforms to the provisions of this act. No license issued hereunder shall be transferable, and any license issued to any individual, firm, or corporation who shall afterwards retire from business shall be null and void: Provided, anyone may be allowed to operate for ten (10) days after purchase of stock in bulk pending granting of license, upon application made promptly upon such purchase.

Section 403: Any person, firm, or corporation engaged in the selling of any of the articles covered by this act, either at wholesale or retail, without having secured the required license from the Commissioner of Revenue, shall be guilty of a misdemeanor, and, upon conviction by a court of competent jurisdiction, shall be fined or imprisoned, or both, in the discretion of the court: Provided, that this Section shall not apply to churches, schools, and charitable organizations selling at State or county fairs, or to church or school entertainments.

Section 404: There shall be levied, assessed, collected, and paid in respect to the articles containing tobacco, or any substitute therefor enumerated in the Section, an excise or license tax in the following amounts:

(1) Upon cigars of all descriptions made of tobacco, or any substitute therefor, and weighing not more than three (3) pounds per thousand, two (\$0.02) cents for each ten (10) cigars, or fraction thereof.

(2) Upon cigars of all descriptions made of tobacco, or any substitute therefor, and weighing more than three (3) pounds per thousand, retailing for (\$0.03) cents each or less, four (\$4.00) dollars per thousand.

(3) Upon cigars of all descriptions made of tobacco, or any substitute therefore, and weighing more than three (3) pounds per thousand, retailing for over three (\$0.03) cents each, ten (\$10.00) dollars per thousand.

For the purpose of computing the tax, cheroots, stogies, and similar tobacco products are hereby classed as cigars.

(4) Upon all cigarettes made of tobacco or any substitute therefor: upon each package retailing for five (\$0.05) cents or less, one (\$.01) cent; upon each package retailing for more than five (\$0.05) cents each, an additional one (\$.01) cent for each five (\$0.05) cents or fractional part thereof of the retail selling price in excess of five cents.

(5) Upon snuffs and chewing tobacco, one (\$.01) cent for each three ounces or fractional part thereof.

(6) Upon all smoking tobacco, including granulated plug-cut, crimp-cut, ready-rubbed, and other kinds and forms of tobacco prepared in such